



SPONSOR: Rep. Q. Johnson

HOUSE OF REPRESENTATIVES  
149th GENERAL ASSEMBLY

HOUSE AMENDMENT NO. 2  
TO  
HOUSE BILL NO. 29

AMEND House Bill No. 29 by inserting between lines 66 and 67 the following Section 3, and renumbering the remaining sections accordingly:

Section 3. Amend Section 565, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 565. Priorities among requests to intercept or reduce refunds.

The Director of Revenue shall honor the claims for collection of debts owed to certain state agencies pursuant to § 545 of this title, ~~and~~ requests to intercept refunds by other claimant governments pursuant to § 558(b) of this title, and requests to intercept funds pursuant to § 545A of this title in the following order:

(1) A refund intercept to collect unpaid taxes and additions to tax of this State;

(2) A claim pursuant to a notice of a claimant agency of this State pursuant to § 545 ~~if~~ of this title, ~~and~~

(3) A request by a claimant government for intercept of a refund pursuant to § 558(b) of this title.

(4) A request to intercept funds pursuant to a writ of attachment from a judgment creditor under § 545A of this title.

FURTHER AMEND House Bill No. 29 by deleting lines 78 and 79 of the bill and inserting in lieu thereof the following:

Section 6. Sections 4 and 5 of this bill shall take effect immediately. Sections 1, 2, and 3 shall take effect upon the enactment of legislation that provides an amount for the special fee in Section 5 of this bill and the receipt of sufficient

SYNOPSIS

This amendment establishes that the priority for intercepts of tax refunds and lottery winning pursuant to a writ of attachment issued under Section 5033 of Title 10 and administered through Section 545A of Title 30 shall be fourth in priority, behind taxes owed to the state, debts owed to state agencies (including the Division of Child Support Services), and tax claims from other states.